

MEMORANDUM

**B & F**  
**Agenda Item No. 2(D)**

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**TO:** Honorable Chairman Bruno A. Barreiro  
and Members, Board of County Commissioners

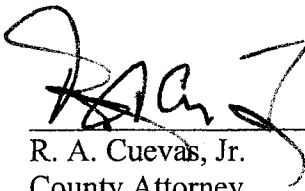
**DATE:** December 11, 2007

**FROM:** R. A. Cuevas, Jr.  
County Attorney

**SUBJECT:** Resolution Providing for a  
Best Practices Review of  
The Office of Commission  
Auditor

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The accompanying resolution was prepared and placed on the agenda at the request of  
Commissioner Audrey M. Edmonson.

  
\_\_\_\_\_  
R. A. Cuevas, Jr.  
County Attorney

RAC/dcp



# MEMORANDUM

(Revised)

TO: Honorable Chairman Bruno A. Barreiro  
and Members, Board of County Commissioners

DATE: December 4, 2007

FROM:   
R. A. Cuevas, Jr.  
County Attorney

SUBJECT: Agenda Item No.

Please note any items checked.

- ☐ "4-Day Rule" ("3-Day Rule" for committees) applicable if raised
- ☐ 6 weeks required between first reading and public hearing
- ☐ 4 weeks notification to municipal officials required prior to public hearing
- ☐ Decreases revenues or increases expenditures without balancing budget
- ☐ Budget required
- ☐ Statement of fiscal impact required
- ☐ Bid waiver requiring County Manager's written recommendation
- ☐ Ordinance creating a new board requires detailed County Manager's report for public hearing
- ☐ Housekeeping item (no policy decision required)
- ☐ No committee review

Approved \_\_\_\_\_ Mayor  
Veto \_\_\_\_\_  
Override \_\_\_\_\_

Agenda Item No.  
12-04-07

RESOLUTION NO. \_\_\_\_\_

RESOLUTION PROVIDING FOR A REVIEW OF THE  
PURPOSES AND FUNCTIONS OF THE OFFICE OF THE  
COMMISSION AUDITOR AND A BEST PRACTICES  
REVIEW OF THE OFFICE

**WHEREAS**, Section 9.10 of the Miami-Dade County Home Rule Charter creates and establishes the Office of the Commission Auditor; and

**WHEREAS**, Section 9.10 provides that the Commission Auditor shall be a certified public accountant, and provides that the Board shall, by ordinance, provide for the specific functions and responsibilities of the Commission Auditor which shall include, but not be limited to, independent budgetary, audit, management, revenue forecasting, and fiscal analyses of commission policies, and county services and contracts; and

**WHEREAS**, on January 23, 2003, the Board adopted Ordinance No. 03-2, which provides for the specific functions and responsibilities of the Commission Auditor, and which empowers the Commission Auditor to review all departmental budgets and to prepare a budget for the County upon the request of the Board; and

**WHEREAS**, on January 26, 2007, the Charter was amended to transfer certain powers to the County Mayor from the County Manager and Board; and

**WHEREAS**, despite these changes, the Board remains the governing board and policy-making body for Miami-Dade County, and continues to have the power to adopt a budget for the County; and

**WHEREAS**, on April 26, 2007, the Board adopted Resolution No. 506-07, which directed the Commission Auditor to create and staff a budget section within the Office of the Commission Auditor; and

**WHEREAS**, during the preparation of the Fiscal Year 2007-08 budget, it became apparent that the role of the Commission Auditor had changed from its original function as a result of the January 26, 2007, Charter amendment; and

**WHEREAS**, now is an appropriate time to review the function of the Commission Auditor and conduct a best practices review of the Office of the Commission Auditor to see how the Commission Auditor can best facilitate and assist the Board in its governing, policy-making and budgetary functions,

**NOW, THEREFORE, BE IT RESOLVED BY THE BOARD OF COUNTY COMMISSIONERS OF MIAMI-DADE COUNTY, FLORIDA**, that this Board shall undertake a review of the purposes and functions of the Office of the Commission Auditor, as well as a best practices review of the Office in an effort to determine how the Office can best facilitate and assist the Board in its governing, policymaking and budgetary functions. This "best practices review" shall be conducted by a qualified company within Miami-Dade County's Management Advisory Consulting Services Pool to be paid for from the reserve funds created for the Commissioner Auditor amended into the Budget Ordinances at the second 2007 budget hearing. The review shall include a review of the purposes and functions of the Office of the Commission Auditor when it first was established compared with the functions the office currently performs and whether these purposes and functions are compatible.

The foregoing resolution was sponsored by Commissioner Audrey M. Edmonson and offered by Commissioner \_\_\_\_\_, who moved its adoption. The motion was seconded by Commissioner \_\_\_\_\_ and upon being put to a vote, the vote was as follows:

Bruno A. Barreiro, Chairman	
Barbara J. Jordan, Vice-Chairwoman	
Jose "Pepe" Diaz	Audrey M. Edmonson
Carlos A. Gimenez	Sally A. Heyman
Joe A. Martinez	Dennis C. Moss
Dorrian D. Rolle	Natacha Seijas
Katy Sorenson	Rebeca Sosa
Sen. Javier D. Souto	

The Chairman thereupon declared the resolution duly passed and adopted this 4<sup>th</sup> day of December, 2007. This resolution shall become effective ten (10) days after the date of its adoption unless vetoed by the Mayor, and if vetoed, shall become effective only upon an override by this Board.

MIAMI-DADE COUNTY, FLORIDA  
BY ITS BOARD OF  
COUNTY COMMISSIONERS

HARVEY RUVIN, CLERK

By: \_\_\_\_\_  
Deputy Clerk

Approved by County Attorney as  
to form and legal sufficiency.

JMM

Jess M. McCarty

